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Amended Individual Income Tax Return

540X

Fiscal year filers only: Enter the month and year end:

BE SURE TO COMPLETE AND SIGN SIDE 2

Your first name	Initial	Last name	Your social security number	P
If joint return, spouse's first name	Initial	Last name	Spouse's social security number	
Present home address — number and street, PO Box, or rural route			Apt. no.	AC
			PMB no.	
City, town, or post office			State	A
			ZIP Code	
				R

a Have you been advised that your original federal return has been, is being, or will be audited? ☐ Yes ☐ No

b Filing status claimed.

On original return ► ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

On this return **►** ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

c If at the time you are amending, you (or your spouse, if married) can be claimed as a dependent on someone else's tax return, fill in this circle

d If claiming head of household, enter name and relationship of qualifying person on: Original return _____ Amended return _____

Note: If you are amending Form 540NR, see General Information D before continuing. If you are amending Forms 540 2EZ or 540TEL, see the instructions for lines 1 through 6.

A.
As originally reported/
adjusted by FTB.
See instructions

B.
Net change:
Explain on Side 2

C.
Correct amount

1 a	State wages. See instructions	1a		● 1a
b	Federal AGI. See instructions	1b		1b
2	CA adjustments. See specific instructions on Form 540A or Sch. CA (540 or 540NR).			
a	California nontaxable interest income	2a		2a
b	State income tax refund	2b		2b
c	Unemployment compensation	2c		2c
d	Social Security benefits	2d		2d
e	Other (list)_____	2e		2e
3	Total California adjustments. Combine line 2a through line 2e. See instructions .	3		● 3
4	California adjusted gross income. Combine line 1b and line 3. See instructions .	4		● 4
5	California itemized deductions or California standard deduction. See instructions	5		● 5
6	Taxable income. Subtract line 5 from line 4. If less than zero, enter -0-	● 6		6

		<input type="radio"/> TT	<input type="radio"/> FTB 3800	<input type="radio"/> FTB 3803	<input checked="" type="radio"/> 7a
7 a	Tax method used for Column C. See instructions				
b	Tax. See instructions				7b
8	Exemption credits. See instructions				8
9	Subtract line 8 from line 7b. If less than zero, enter -0-				9
10	Tax from Schedule G-1 and form FTB 5870A. See instructions				10
11	Add line 9 and line 10				11
12	Special credits and nonrefundable renter's credit. See instructions				12
13	Subtract line 12 from line 11				13
14	Other taxes (alternative minimum tax, credit recapture, etc.). See instructions				14
15	Total tax. Add line 13 and line 14. If amending Form 540NR, see instructions				15

16	California income tax withheld. See instructions	16	16
17	California real estate or nonresident withholding. See instructions	17	17
18	Excess California SDI (or VPDI) withheld. See instructions	18	18
19	Estimated tax payments and other payments. See instructions	19	19
20	Child and Dependent Care Expenses or Other Refundable Credits. See inst.	20	20

● 21 ● 22 ■ 23 \$

24	Tax paid with original return plus additional tax paid after it was filed. Complete Side 2, Part I before entering amount here	24
25	Total payments. Add lines 16, 17, 18, 19, 20, and 24 of column C	25

Your name:

Your SSN:

26 Overpaid tax, if any, as shown on original return or as previously adjusted by FTB. See instructions ■ 26

27 Subtract line 26 from line 25. If line 26 is more than line 25, see instructions 27

28 Use tax payments as shown on original return. See instructions ● 28

29 Voluntary contributions as shown on original return. See instructions ● 29

30 Subtract line 28 and line 29 from line 27 30

31 **AMOUNT YOU OWE.** If line 15, column C is more than line 30, enter difference and see instructions ■ 31

32 Penalties/Interest. See instructions: **Penalties 32a** **Interest 32b** ■ 32c

33 **REFUND.** If line 15, column C is less than line 30, enter the difference. See instructions ■ 33

Part I Payments Complete this part before completing Side 1, line 24.

1 a Amount paid with the original return. **Do not include payments of interest or penalties** 1a

b Enter the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board (if available) 1b

2 Additional payments made after the original return was filed:
Enter in the spaces below the date of the payment(s), the serial number stamped on the face of your canceled check(s) by the Franchise Tax Board, and the amount(s) of additional payment(s). If you did not receive a canceled check or make any payment(s) with a credit card, enter the payment amount(s) below and attach a copy of the statement from your financial institution showing the:

- Check number (if applicable);
- Amount of the check or charge; and
- Date the check or charge posted to your account.

Payment date	Serial number	Amount of payment
		\$
		\$
		\$

Total of additional payments listed above 2

3 Total payments. Add line 1a and line 2. Enter here and on Side 1, line 24 3

Part II Explanation of Changes

1 Enter name(s) and address as shown on original return below (if same as shown on this return, write "Same"). If changing from separate returns to a joint return, enter names and addresses from original returns.

2 a If you filled in the circle for "Yes," on Side 1, question a, are you filing this Form 540X to report a final federal determination? ☐ Yes ☐ No

b If the answer to question 2a above is "Yes," are you filing this Form 540X to report additional tax due within six months of the final federal determination? ☐ Yes ☐ No

c If the answer to question 2a above is "Yes," what is the date and tax change amount of the final federal determination?
Date Tax change amount

3 Have you been advised that your original California return has been, is being, or will be audited? ☐ Yes ☐ No

4 Did you file an amended return with the Internal Revenue Service on a similar basis? See General Information E ☐ Yes ☐ No

5 Explain your changes to income, deductions, and credits in the space provided below. If additional space is needed, attach a separate sheet of paper. Enter the line number from Side 1 for each item you are changing. Attach all supporting forms and schedules for items changed. Include federal schedules if you made a change to your federal return. Be sure to include your name and social security number on each attachment. Refer to the tax booklet for the year you are amending.

Sign Here

It is unlawful to forge a spouse's signature.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return including accompanying schedules and statements and to the best of my knowledge and belief, this amended return is true, correct, and complete.

Your signature	Spouse's signature (if filing jointly, both must sign)	Daytime phone number (optional)
X	X	()
Paid preparer's signature (<i>declaration of preparer is based on all information of which preparer has any knowledge</i>)	Date	Paid preparer's SSN/PTIN
Firm's name (or yours if self-employed)	Firm's address	FEIN

Where to File Form 540X:

Do not file a duplicate amended return unless one is requested. This may cause a delay in processing your amended return and any claim for refund.
If you are due a refund or have no amount due, mail your return to: **FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002**
If you owe, mail your return and check or money order to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001**